

CHAPTER 1050

STREAMLINED SALES TAX ADMINISTRATION — DIETARY SUPPLEMENTS

H.F. 2436

AN ACT relating to the administration of the streamlined sales tax agreement by the department of revenue.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 423.3, subsection 57, paragraph c, Code 2014, is amended to read as follows:

c. “Dietary supplement” means any product, other than tobacco, intended to supplement the diet that meets all of the following criteria:

(1) The product contains one or more of the following dietary ingredients:

~~(1)~~ (a) A vitamin.

~~(2)~~ (b) A mineral.

~~(3)~~ (c) An herb or other botanical.

~~(4)~~ (d) An amino acid.

~~(5)~~ (e) A dietary substance for use by humans to supplement the diet by increasing the total dietary intake.

~~(6)~~ (f) A concentrate, metabolite, constituent, extract, or combination of any of the ingredients in ~~subparagraphs (1) through (5) that~~ subparagraph divisions (a) through (e).

(2) The product is intended for ingestion in tablet, capsule, powder, softgel, gelcap, or liquid form, or if not intended for ingestion in such a form, is not represented as conventional food and is not represented for use as a sole item of a meal or of the diet; and.

(3) The product is required to be labeled as a dietary supplement, identifiable by the “supplement facts” box found on the label and as required pursuant to 21 C.F.R. §101.36.

Approved March 26, 2014